

Form F-66 (IA-2) (6-11-2014)				
<div>STATE OF IOWA</div> <div>2014</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2014</div>		<div>16201700100000</div> <div>City of Clear Lake</div> <div>PO Box 185</div> <div>Clear Lake, IA 50428</div>		
CITY OF CLEAR LAKE , IOWA				
DUE: December 1, 2014		(Please correct any error in name, address, and ZIP Code)		
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.		
ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	4,828,118		4,828,118	4,828,118
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	4,828,118		4,828,118	4,828,118
Delinquent property taxes	11,769		11,769	0
TIF revenues	750,095		750,095	728,292
Other city taxes	1,479,386	0	1,479,386	1,490,434
Licenses and permits	98,204	0	98,204	93,600
Use of money and property	62,270	5,334	67,604	63,135
Intergovernmental	979,739	0	979,739	978,503
Charges for fees and service	415,224	1,784,999	2,200,223	2,216,800
Special assessments	277,202	0	277,202	275,000
Miscellaneous	111,517	18,012	129,529	98,200
Other financing sources	3,266,283	1,049,653	4,315,936	5,595,950
Total revenues and other sources	12,279,807	2,857,998	15,137,805	16,368,032
Expenditures and Other Financing Uses				
Public safety	2,770,407	0	2,770,407	2,909,783
Public works	1,053,163	0	1,053,163	1,314,797
Health and social services	5,534	0	5,534	7,352
Culture and recreation	1,111,278	0	1,111,278	1,270,960
Community and economic development	2,095,704	0	2,095,704	2,398,835
General government	808,193	0	808,193	849,987
Debt service	796,024	0	796,024	805,775
Capital projects	1,344,246	0	1,344,246	1,549,500
Total governmental activities expenditures	9,984,549	0	9,984,549	11,106,989
Business type activities	0	1,994,271	1,994,271	3,900,252
Total ALL expenditures	9,984,549	1,994,271	11,978,820	15,007,241
Other financing uses, including transfers out	2,563,020	14,000	2,577,020	3,954,450
Total ALL expenditures/And other financing uses	12,547,569	2,008,271	14,555,840	18,961,691
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-267,762	849,727	581,965	-2,593,659
Beginning fund balance July 1, 2013	7,346,674	20,859,279	28,205,953	28,205,953
Ending fund balance June 30, 2014	7,078,912	21,709,006	28,787,918	25,612,294
Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2014	Amount - Omit cents	Indebtedness at June 30, 2014	Amount - Omit cents	
General obligation debt	\$ 5,638,500	Other long-term debt	\$ 120,000	
Revenue debt	\$ 0	Short-term debt	\$ 0	
TIF Revenue debt	\$ 0	General obligation debt limit	\$ 40,009,209	
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
		11/19/14		
Printed name of city clerk	Telephone	Area Code	Number	Extension
Jennifer Larsen	→	641	357-5267	
Signature of Mayor or other City official (Name and Title)			Date signed	
			11/17/2014	
PLEASE PUBLISH THIS PAGE ONLY				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014			CITY OF CLEAR LAKE			<div><input checked="" type="checkbox"/> GAAP</div> <div><input type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by entering an X in the appropriate box on this sheet ONLY</div>						
	Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES												1
2	Taxes levied on property	3,714,311	711,563		402,244	0	0	4,828,118				4,828,118	2
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0				0	3
4	Net current property taxes	3,714,311	711,563		402,244	0	0	4,828,118		T01		4,828,118	4
5	Delinquent property taxes	9,090	1,775		904	0	0	11,769		T01		11,769	5
6	Total property tax	3,723,401	713,338		403,148	0	0	4,839,887				4,839,887	6
7	TIF revenues			750,095				750,095		T01		750,095	7
	Other city taxes												
8	Utility tax replacement excise taxes	34,190	6,561	0	3,505	0	0	44,256		T15		44,256	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	133,494	0	0	0	0	0	133,494	0	T15		133,494	9
10	Parimutuel wager tax	0	0	0	0	0	0	0	0	C30		0	10
11	Gaming wager tax	0	0	0	0	0	0	0	0	C30		0	11
12	Mobile home tax	0	0	0	0	0	0	0	0	T19		0	12
13	Hotel/motel tax	141,922	0	0	0	0	0	141,922	0	T19		141,922	13
14	Other local option taxes	1,159,714	0	0	0	0	0	1,159,714	0	T09		1,159,714	14
15	TOTAL OTHER CITY TAXES	1,469,320	6,561	0	3,505	0	0	1,479,386	0			1,479,386	15
16	Section B - LICENSES AND PERMITS	98,204	0	0	0	0	0	98,204	0	T29		98,204	16
17	Section C - USE OF MONEY AND PROPERTY												17
18	Interest	17,203	29,203	1,333	476	241	997	49,453	5,334	U20		54,787	18
19	Rents and royalties	12,817	0	0	0	0	0	12,817	0	U40		12,817	19
20	Other miscellaneous use of money and property	0	0	0	0	0	0	0	0	U20		0	20
21		0	0	0	0	0	0	0	0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	30,020	29,203	1,333	476	241	997	62,270	5,334			67,604	22
23													23
24	Section D - INTERGOVERNMENTAL												24
25													25
26	Federal grants and reimbursements												26
27	Federal grants	14,361	0	0	0	8,362	0	22,723	0	B89		22,723	27
28	Community development block grants	0	0	0	0	0	0	0	0	B50		0	28
29	Housing and urban development	0	0	0	0	0	0	0	0	B50		0	29
30	Public assistance grants	0	0	0	0	0	0	0	0	B79		0	30
31	Payment in lieu of taxes	0	0	0	0	0	0	0	0	B30		0	31
32		0	0	0	0	0	0	0	0			0	32
33	Total Federal grants and reimbursements	14,361	0	0	0	8,362	0	22,723	0			22,723	33
34													34
35													35
36													36
37													37
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39													39
40													40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF CLEAR LAKE			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		772,877					772,877		C46	772,877	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	26,790	0	0	0	0	0	26,790	0	C89	26,790	49
50	Iowa Department of Transportation	0	0	0	0	0	0	0	0	C89	0	50
51	Iowa Department of Natural Resources	0	0	0	0	0	0	0	0	C89	0	51
52	Iowa Department of Economic Development	0	0	0	0	0	0	0	0	C89	0	52
53	CEBA grants	0	0	0	0	0	0	0	0	C89	0	53
54		0	0	0	0	0	0	0	0	C89	0	54
55		0	0	0	0	0	0	0	0		0	55
56		0	0	0	0	0	0	0	0		0	56
57		0	0	0	0	0	0	0	0		0	57
58		0	0	0	0	0	0	0	0		0	58
59		0	0	0	0	0	0	0	0		0	59
60	Total state	26,790	772,877	0	0	0	0	799,667	0		799,667	60
61												61
62	Local grants and reimbursements											62
63	County contributions	0	0	0	0	0	0	0	0		0	63
64	Library service	43,503	0	0	0	0	0	43,503	0	D89	43,503	64
65	Township contributions	0	0	0	0	0	0	0	0	D89	0	65
66	Fire/EMT service	30,596	0	0	0	0	0	30,596	0	D89	30,596	66
67	Police Services	83,250	0	0	0	0	0	83,250	0	D89	83,250	67
68		0	0	0	0	0	0	0	0		0	68
69		0	0	0	0	0	0	0	0		0	69
70	Total local grants and reimbursements	157,349	0	0	0	0	0	157,349	0		157,349	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	198,500	772,877	0	0	8,362	0	979,739	0		979,739	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water	0	0	0	0	0	0	0	813,572	A91	813,572	73
74	Sewer	0	0	0	0	0	0	0	347,612	A8Ø	347,612	74
75	Electric	0	0	0	0	0	0	0	0	A92	0	75
76	Gas	0	0	0	0	0	0	0	0	A93	0	76
77	Parking	0	0	0	0	0	0	0	0	A6Ø	0	77
78	Airport	0	0	0	0	0	0	0	0	AØ1	0	78
79	Landfill/garbage	0	0	0	0	0	0	0	504,441	A81	504,441	79
80	Hospital	0	0	0	0	0	0	0	0	A36	0	80

Part I REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF CLEAR LAKE			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit	0	0	0	0	0	0	0	0	A94	0	82
83	Cable TV	0	0	0	0	0	0	0	0	T15	0	83
84	Internet	0	0	0	0	0	0	0	0	A03	0	84
85	Telephone	0	0	0	0	0	0	0	0	A03	0	85
86	Housing authority	0	0	0	0	0	0	0	0	A50	0	86
87	Storm water	0	0	0	0	0	0	0	119,374	A80	119,374	87
88	Other:											88
89	Nursing home	0	0	0	0	0	0	0	0	A89	0	89
90	Police service fees	4,604	0	0	0	0	0	4,604	0	A89	4,604	90
91	Prisoner care	0	0	0	0	0	0	0	0	A89	0	91
92	Fire service charges	5	0	0	0	0	0	5	0	A89	5	92
93	Ambulance charges	303,590	0	0	0	0	0	303,590	0	A89	303,590	93
94	Sidewalk street repair charges	6,596	0	0	0	0	0	6,596	0	A44	6,596	94
95	Housing and urban renewal charges	500	0	0	0	0	0	500	0	A50	500	95
96	River port and terminal fees	0	0	0	0	0	0	0	0	A87	0	96
97	Public scales	0	0	0	0	0	0	0	0	A89	0	97
98	Cemetery charges	31,850	0	0	0	0	0	31,850	0	A03	31,850	98
99	Library charges	0	0	0	0	0	0	0	0	A89	0	99
100	Park, recreation, and cultural charges	66,052	0	0	0	0	0	66,052	0	A61	66,052	100
101	Animal control charges	0	0	0	0	0	0	0	0	A89	0	101
102	Other charges - <i>Specify</i>	0	0	0	0	0	0	0	0		0	102
103	Mosquito Spray, copies	2,027	0	0	0	0	0	2,027	0		2,027	103
104	TOTAL CHARGES FOR SERVICE	415,224	0	0	0	0	0	415,224	1,784,999		2,200,223	104
105												105
106	Section F - SPECIAL ASSESSMENTS	277,202	0	0	0	0	0	277,202	0	U01	277,202	106
107	Section G - MISCELLANEOUS											107
108	Contributions	17,450	21,696	0	0	5,000	0	44,146	0	U99	44,146	108
109	Deposits and sales/fuel tax refunds	0	0	0	0	0	0	0	0	U99	0	109
110	Sale of property and merchandise	16,540	0	0	0	0	0	16,540	1,012	U11	17,552	110
111	Fines	49,831	1,000	0	0	0	0	50,831	500	U30	51,331	111
112	Internal service charges	0	0	0	0	0	0	0	0	NR	0	112
113	Other miscellaneous - <i>Specify</i>	0	0	0	0	0	0	0	0		0	113
114	Water Tower Rent	0	0	0	0	0	0	0	16,500		16,500	114
115		0	0	0	0	0	0	0	0		0	115
116		0	0	0	0	0	0	0	0		0	116
117		0	0	0	0	0	0	0	0		0	117
118		0	0	0	0	0	0	0	0		0	118
119		0	0	0	0	0	0	0	0		0	119
120	TOTAL MISCELLANEOUS	83,821	22,696	0	0	5,000	0	111,517	18,012		129,529	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF CLEAR LAKE					<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	6,295,692	1,544,675	751,428	407,129	13,603	997	9,013,524	1,808,345		10,821,869	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	21,190	2,100	0	0	0	0	23,290	0	NR	23,290	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)	1,633,865	0	0	0	0	0	1,633,865	0	NR	1,633,865	125
126	Proceeds of anticipatory warrants or other short-term debt	0	0	0	0	0	0	0	0	A89	0	126
127	Regular transfers in and interfund loans	14,000	0		55,137	1,055,000	0	1,124,137	137,028		1,261,165	127
128	Internal TIF loans and transfers in	50,500	0	0	314,629	119,862	0	484,991	830,864		1,315,855	128
129		0	0	0	0	0	0	0	0		0	129
130	Contributed capital	0	0	0	0	0	0	0	81,761		81,761	130
131	TOTAL OTHER FINANCING SOURCES	1,719,555	2,100	0	369,766	1,174,862	0	3,266,283	1,049,653		4,315,936	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	8,015,247	1,546,775	751,428	776,895	1,188,465	997	12,279,807	2,857,998		15,137,805	132
133												133
134	Beginning fund balance July 1, 2013	4,853,729	2,184,519	-95,906	32,208	14,756	357,368	7,346,674	20,859,279		28,205,953	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	12,868,976	3,731,294	655,522	809,103	1,203,221	358,365	19,626,481	23,717,277		43,343,758	136
137												137
138												138
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014			CITY OF CLEAR LAKE			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	1,458,842	316,693	0	0	0	0	1,775,535		E62	1,775,535	2
3	Purchase of land and equipment	141,255	0	0	0	0	0	141,255		G62	141,255	3
4	Construction	0	0	0	0	0	0	0		F62	0	4
5	Jail — Current operation	0	0	0	0	0	0	0		E04	0	5
6	Purchase of land and equipment	0	0	0	0	0	0	0		G04	0	6
7	Construction	0	0	0	0	0	0	0		F04	0	7
8	Emergency management — Current operation	20,531	0	0	0	0	0	20,531		E89	20,531	8
9	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	9
10	Flood control — Current operation	0	0	0	0	0	0	0		E59	0	10
11	Purchase of land and equipment	0	0	0	0	0	0	0		G59	0	11
12	Construction	0	0	0	0	0	0	0		F59	0	12
13	Fire department — Current operation	136,922	18,514	0	0	0	0	155,436		E24	155,436	13
14	Purchase of land and equipment	23,889	0	0	0	0	0	23,889		G24	23,889	14
15	Construction	0	0	0	0	0	0	0		F24	0	15
16	Ambulance — Current operation	431,276	46,987	0	0	0	0	478,263		E32	478,263	16
17	Purchase of land and equipment	173,698	0	0	0	0	0	173,698		G32	173,698	17
18	Building inspections — Current operation	0	0	0	0	0	0	0		E66	0	18
19	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	19
20	Construction	0	0	0	0	0	0	0		F66	0	20
21	Miscellaneous protective services — Current operation	0	0	0	0	0	0	0		E66	0	21
22	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	22
23	Construction	0	0	0	0	0	0	0		F66	0	23
24	Animal control — Current operation	1,800	0	0	0	0	0	1,800		E32	1,800	24
25	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	25
26	Construction	0	0	0	0	0	0	0		F32	0	26
27	Other public safety — Current operation	0	0	0	0	0	0	0		E89	0	27
28	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	28
29		0	0	0	0	0	0	0			0	29
30		0	0	0	0	0	0	0			0	30
31		0	0	0	0	0	0	0			0	31
32		0	0	0	0	0	0	0			0	32
33		0	0	0	0	0	0	0			0	33
34		0	0	0	0	0	0	0			0	34
35		0	0	0	0	0	0	0			0	35
36		0	0	0	0	0	0	0			0	36
37		0	0	0	0	0	0	0			0	37
38		0	0	0	0	0	0	0			0	38
39		0	0	0	0	0	0	0			0	39
40	TOTAL PUBLIC SAFETY	2,388,213	382,194	0	0	0	0	2,770,407			2,770,407	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF CLEAR LAKE			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	401,231	258,007	0	0	0	0	659,238		E44	659,238	42
43	Purchase of land and equipment	0	81,160	0	0	0	0	81,160		G44	81,160	43
44	Construction	404	0	0	0	0	0	404		F44	404	44
45	Parking meter and off-street — Current operation	0	0	0	0	0	0	0		E60	0	45
46	Purchase of land and equipment	0	0	0	0	0	0	0		G60	0	46
47	Construction	0	0	0	0	0	0	0		F60	0	47
48	Street lighting — Current operation	36,083	76,759	0	0	0	0	112,842		E44	112,842	48
49	Traffic control safety — Current operation	6,495	11,578	0	0	0	0	18,073		E44	18,073	49
50	Purchase of land and equipment	0	2,563	0	0	0	0	2,563		G44	2,563	50
51	Construction	0	0	0	0	0	0	0		F44	0	51
52	Snow removal — Current operation	68,001	32,366	0	0	0	0	100,367		E44	100,367	52
53	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	53
54	Highway engineering — Current operation	35,570	4,758	0	0	0	0	40,328		E44	40,328	54
55	Purchase of land and equipment	309	0	0	0	0	0	309		G44	309	55
56	Construction	0	0	0	0	0	0	0		F44	0	56
57	Street cleaning — Current operation	37,796	83	0	0	0	0	37,879		E81	37,879	57
58	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	58
59	Airport (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E01	0	59
60	Purchase of land and equipment	0	0	0	0	0	0	0		G01	0	60
61	Construction	0	0	0	0	0	0	0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E81	0	62
63	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	63
64	Construction	0	0	0	0	0	0	0		F81	0	64
65	Other public works — Current operation	0	0	0	0	0	0	0		E89	0	65
66	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	66
67	Construction	0	0	0	0	0	0	0		F89	0	67
68		0	0	0	0	0	0	0			0	68
69		0	0	0	0	0	0	0			0	69
70		0	0	0	0	0	0	0			0	70
71		0	0	0	0	0	0	0			0	71
72		0	0	0	0	0	0	0			0	72
73		0	0	0	0	0	0	0			0	73
74		0	0	0	0	0	0	0			0	74
75		0	0	0	0	0	0	0			0	75
76		0	0	0	0	0	0	0			0	76
77		0	0	0	0	0	0	0			0	77
78		0	0	0	0	0	0	0			0	78
79		0	0	0	0	0	0	0			0	79
80	TOTAL PUBLIC WORKS	585,889	467,274	0	0	0	0	1,053,163			1,053,163	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF CLEAR LAKE			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation	0	0	0	0	0	0	0		E79	0	82
83	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	83
84	City hospital — Current operation	0	0	0	0	0	0	0		E36	0	84
85	Purchase of land and equipment	0	0	0	0	0	0	0		G36	0	85
86	Construction	0	0	0	0	0	0	0		F36	0	86
87	Payments to private hospitals — Current operation	0	0	0	0	0	0	0		E36	0	87
88	Health regulation and inspections — Current operation	0	0	0	0	0	0	0		E32	0	88
89	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	89
90	Construction	0	0	0	0	0	0	0		F32	0	90
91	Water, air, and mosquito control — Current operation	5,534	0	0	0	0	0	5,534		E32	5,534	91
92	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	92
93	Construction	0	0	0	0	0	0	0		F32	0	93
94	Community mental health — Current operation	0	0	0	0	0	0	0		E32	0	94
95	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	95
96	Construction	0	0	0	0	0	0	0		F32	0	96
97	Other health and social services — Current operation	0	0	0	0	0	0	0		E79	0	97
98	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	98
99	Construction	0	0	0	0	0	0	0		F79	0	99
100		0	0	0	0	0	0	0			0	100
101		0	0	0	0	0	0	0			0	101
102		0	0	0	0	0	0	0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	5,534	0	0	0	0	0	5,534			5,534	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF CLEAR LAKE			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	332,864	50,578	0	0	0	0	383,442		E52	383,442	122
123	Purchase of land and equipment	57,401	23,891	0	0	0	0	81,292		G52	81,292	123
124	Construction	15,922	0	0	0	0	0	15,922		F52	15,922	124
125	Museum, band, theater — Current operation	20,754	0	0	0	0	0	20,754		E61	20,754	125
126	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	126
127	Parks — Current operation	256,886	41,547	0	0	0	0	298,433		E61	298,433	127
128	Purchase of land and equipment	27,883	0	0	0	0	0	27,883		G61	27,883	128
129	Construction	115,605	0	0	0	0	0	115,605		F61	115,605	129
130	Recreation — Current operation	130,654	781	0	0	0	0	131,435		E61	131,435	130
131	Purchase of land and equipment	7,121	0	0	0	0	0	7,121		G61	7,121	131
132	Construction	0	0	0	0	0	0	0		F61	0	132
133	Cemetery — Current operation	29,253	138	0	0	0	0	29,391		E03	29,391	133
134	Purchase of land and equipment	0	0	0	0	0	0	0		G03	0	134
135	Community center, zoo, marina, and auditorium	0	0	0	0	0	0	0		E61	0	135
136	Other culture and recreation	0	0	0	0	0	0	0		E61	0	136
137	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	137
138	Construction	0	0	0	0	0	0	0		F61	0	138
139	TOTAL CULTURE AND RECREATION	994,343	116,935	0	0	0	0	1,111,278			1,111,278	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	0	6,449	0	0	0	0	6,449		E89	6,449	141
142	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	142
143	Economic development — Current operation	0	0	0	0	0	0	0		E89	0	143
144	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	144
145	Housing and urban renewal — Current operation	76,006	8,470	0	0	0	0	84,476		E50	84,476	145
146	Purchase of land and equipment	0	0	0	0	0	0	0		G50	0	146
147	Construction	0	0	0	0	0	0	0		F50	0	147
148	Planning and zoning — Current operation	11,187	0	0	0	0	0	11,187		E29	11,187	148
149	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	149
150	Other community and economic development — Current operation	1,822,585	0	0	0	0	0	1,822,585		E89	1,822,585	150
151	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	151
152	Construction	0	0	0	0	0	0	0		F89	0	152
153	TIF Rebates	0	0	171,007	0	0	0	171,007		E89	171,007	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	1,909,778	14,919	171,007	0	0	0	2,095,704			2,095,704	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF CLEAR LAKE			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	20,484	0	0	0	0	0	20,484		E29	20,484	160
161	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	293,649	66,628	0	0	0	0	360,277		E23	360,277	162
163	Purchase of land and equipment	33,507	0	0	0	0	0	33,507		G23	33,507	163
164	Elections — Current operation	5,105	0	0	0	0	0	5,105		E89	5,105	164
165	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	165
166	Legal services and city attorney — Current operation	28,168	0	0	0	0	0	28,168		E25	28,168	166
167	Purchase of land and equipment	0	0	0	0	0	0	0		G25	0	167
168	City hall and general buildings — Current operation	30,929	0	0	0	0	0	30,929		E31	30,929	168
169	Purchase of land and equipment	0	0	0	0	0	0	0		G31	0	169
170	Construction	0	0	0	0	0	0	0		F31	0	170
171	Tort liability — Current operation	261,023	0	0	0	0	0	261,023		E89	261,023	171
172	Other general government — Current operation	68,700	0	0	0	0	0	68,700		E89	68,700	172
173	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	173
174		0	0	0	0	0	0	0			0	174
175		0	0	0	0	0	0	0			0	175
176	TOTAL GENERAL GOVERNMENT	741,565	66,628	0	0	0	0	808,193			808,193	176
177	Section G — DEBT SERVICE	20,250	0	0	775,774	0	0	796,024			796,024	177
178		0	0	0	0	0	0	0			0	178
179		0	0	0	0	0	0	0			0	179
180		0	0	0	0	0	0	0			0	180
181		0	0	0	0	0	0	0			0	181
182	TOTAL DEBT SERVICE	20,250	0	0	775,774	0	0	796,024			796,024	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Overlay Project, Sidewalk, 14th Ave S, CDBG, 10th Ave N	0	269,010	0	0	73,776	0	342,786			342,786	184
185	City Hall/Police Remodel,	0	0	0	0	736,574	0	736,574			736,574	185
186	S 20th St, N Shore Dr	0	0	0	0	264,886	0	264,886			264,886	186
187	Subtotal Regular Capital Projects	0	269,010	0	0	1,075,236	0	1,344,246			1,344,246	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189		0	0	0	0	0	0	0			0	189
190		0	0	0	0	0	0	0			0	190
191		0	0	0	0	0	0	0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	269,010	0	0	1,075,236	0	1,344,246			1,344,246	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	6,645,572	1,316,960	171,007	775,774	1,075,236	0	9,984,549			9,984,549	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF CLEAR LAKE			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								697,489	E91	697,489	198
199	Purchase of land and equipment							0	0	G91	0	199
200	Construction							0	0	F91	0	200
201	Sewer and sewage disposal — Current operation							170,886	170,886	E80	170,886	201
202	Purchase of land and equipment							0	0	G80	0	202
203	Construction							0	0	F80	0	203
204	Electric — Current operation							0	0	E92	0	204
205	Purchase of land and equipment							0	0	G92	0	205
206	Construction							0	0	F92	0	206
207	Gas Utility — Current operation							0	0	E93	0	207
208	Purchase of land and equipment							0	0	G93	0	208
209	Construction							0	0	F93	0	209
210	Parking — Current operation							0	0	E60	0	210
211	Purchase of land and equipment							0	0	G60	0	211
212	Construction							0	0	F60	0	212
213	Airport — Current operation							0	0	E01	0	213
214	Purchase of land and equipment							0	0	G01	0	214
215	Construction							0	0	F01	0	215
216	Landfill/Garbage — Current operation							466,047	466,047	E81	466,047	216
217	Purchase of land and equipment							0	0	G81	0	217
218	Construction							0	0	F81	0	218
219	Hospital — Current operation							0	0	E36	0	219
220	Purchase of land and equipment							0	0	G36	0	220
221	Construction							0	0	F36	0	221
222	Transit — Current operation							0	0	E94	0	222
223	Purchase of land and equipment							0	0	G94	0	223
224	Construction							0	0	F94	0	224
225	Cable TV, telephone, Internet — Current operation							0	0	E03	0	225
226	Purchase of land and equipment							0	0	G03	0	226
227	Housing authority — Current operation							0	0	E50	0	227
228	Purchase of land and equipment							0	0	G50	0	228
229	Construction							0	0	F50	0	229
230	Storm water — Current operation							25,978	25,978	E80	25,978	230
231	Purchase of land and equipment							0	0	G80	0	231
232	Construction							0	0	F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF CLEAR LAKE					<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								0	E89	0	238
239	Purchase of land and equipment								0	G89	0	239
240	Construction								0	F89	0	240
241												241
242	Enterprise Debt Service								38,863		38,863	242
243	Enterprise Capital Projects								595,008		595,008	243
244	Enterprise TIF Capital Projects								0		0	244
245	Internal service funds — <i>Specify</i>											245
246									0		0	246
247									0		0	247
248									0		0	248
249									0		0	249
250									0		0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								1,994,271		1,994,271	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	6,645,572	1,316,960	171,007	775,774	1,075,236	0	9,984,549	1,994,271		11,978,820	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	1,009,507	237,658		0	0	0	1,247,165	14,000		1,261,165	255
256	Internal TIF loans/repayments and transfers out	0	0	1,315,855	0	0	0	1,315,855	0		1,315,855	256
257		0	0	0	0	0	0	0	0		0	257
258	TOTAL OTHER FINANCING USES	1,009,507	237,658	1,315,855	0	0	0	2,563,020	14,000		2,577,020	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	7,655,079	1,554,618	1,486,862	775,774	1,075,236	0	12,547,569	2,008,271		14,555,840	259
260												260
261	Ending fund balance June 30, 2014:											261
262	Governmental:											262
263	Nonspendable	80,000	0	0	0	0	350,340	430,340			430,340	263
264	Restricted	0	2,176,676	0	33,329	0	8,025	2,218,030			2,218,030	264
265	Committed	254,185	0	0	0	127,985	0	382,170			382,170	265
266	Assigned	0	0	0	0	0	0	0			0	266
267	Unassigned	4,879,713	0	-831,340	0	0	0	4,048,373			4,048,373	267
268	Total Governmental	5,213,898	2,176,676	-831,340	33,329	127,985	358,365	7,078,913			7,078,913	268
269	Proprietary								21,709,006		21,709,006	269
270	Total ending fund balance June 30, 2014	5,213,897	2,176,676	-831,340	33,329	127,985	358,365	7,078,912	21,709,006		28,787,918	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	12,868,976	3,731,294	655,522	809,103	1,203,221	358,365	19,626,481	23,717,277		43,343,758	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF CLEAR LAKE

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$ 0	Highways.....	L44 \$ 0
Health.....	M32 0	All other.....	L89 \$ 0
Highways.....	M44 0		
Transit subsidies.....	M94 0		
Libraries.....	M52 0		
Police protection.....	M62 0		
Sewerage.....	M80 0		
Sanitation.....	M81 0		
All other.....	M89 \$ 0		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
Total salaries and wages paid.....	2,979,895

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2014						Interest paid this year	
Purpose	Debt outstanding JULY 1, 2013 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)				
1. Water utility	19U \$ 1,009,000	29U \$ 0	39U \$ 205,000	49U \$ 804,000	49U \$ 0	49U \$ 0	49U \$ 0	I91 \$ 34,593			
2. Sewer utility	19U 120,000	29U 0	39U 0	49U 0	49U 0	49U 0	49U 120,000	I89 0			
3. Electric utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I92 0			
4. Gas utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I93 0			
5. Transit-bus	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I94 0			
6. Industrial Revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	I89 0			
7. Mortgage revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	I89 0			
8. TIF revenue	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0			
9. Capital Projects	19U 1,300,000	29U 0	39U 440,000	49U 860,000	49U 0	49U 0	49U 0	I89 10,683			
10. Lake Restoration	19U 730,500	29U 0	39U 46,000	49U 684,500	49U 0	49U 0	49U 0	I89 9,131			
11. Fire Station	19U 1,890,000	29U 0	39U 220,000	49U 1,670,000	49U 0	49U 0	49U 0	I89 49,960			
12. Economic Development	19U 0	29U 1,620,000	39U 0	49U 1,620,000	49U 0	49U 0	49U 0	I89 0			
13.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0			
14.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0			
Total long-term debt	5,049,500	1,620,000	911,000	5,638,500	0	0	120,000	104,367			

B. Short-term debt

Amount - Omit cents

Outstanding as of JULY 1, 2013

61V \$ 0

Outstanding as of JUNE 30, 2014

64V \$ 0

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2012

	Amount - Omit cents		
\$	800,184,187	x .05 = \$	40,009,209

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2014

Type of asset	Amount - Omit cents					
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)	
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61			
	\$ 14,569	\$ 0	0	9,844,996	9,859,565	

REMARKS

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